

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Rules, 2017 – Certain supersession of Notification on recommendations of GST Council - Issue invoice with QR code whose turnover is greater than five hundred crore rupees – As a class of Registered person under section 31 of the TGST Act, 2017 - Excluding certain registered persons specified at Rule 54 - Notification - Orders - Issued.

Revenue (CT-II) Department

G.O.Ms No.100

Dated:04.09.2020.

Read the following :-

1. G.O.Ms No.64, Revenue (CT-II) Department, Dt. 22.06.2020.
2. From the Commissioner of State Tax, Telangana, Hyderabad, Ref No. A(1)/70/2017, Dt. 18-06-2020.

ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette dt: 04.09.2020.

NOTIFICATION

In exercise of the powers conferred by the sixth proviso to rule 46 of the Telangana Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Government, on the recommendations of the Council, and in supersession of the notification issued in G.O.Ms No. 64, Revenue (CT-II) Department, Dt. 22.06.2020, except as respects things done or omitted to be done before such supersession, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This Notification shall be deemed to have come into force with effect from 1st day of October, 2020.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
CHIEF SECRETARY &
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing)
Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad).

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath
Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan,
L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The Law (TLSP) Department

The PS to Principal Secretary to Hon'ble Chief Minister (NR)

The P.S. to Special Chief Secretary to Government, Revenue (CT & Ex) Department
Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER